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July 5, 2006

Nathan Goldberg City of Las Vegas Planning & Development Department 731 South Fourth Street Las Vegas, NV 89101

Re: Second Hand Dealers License Justification Letter

Dear Nathan:

Guitar Center Stores, Inc., a Delaware corporation, requests a Special Use Permit for a Second Hand Dealers License. This request is made in order to facilitate the purchase and sale of used and vintage guitars and other musical instruments from our retail location #132 in Summerlin, Nevada. Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

Tom Caldwell, Esq.

Counsel

SUP-15028 08/24/06 PC